



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 14039, 14039 (SP), 14039-B and 14039-B (SP)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 14039, Identity Theft Affidavit, Form 14039 (SP), Declaracion Jurada sobre el Robo de Identidad, Form 14039-B, Business Identity Theft Affidavit and Form 14039-B (SP), Declaracion Jurada sobre el Robo de Identidad de un Negocio.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or by email to omb.unit@irs.gov. Include "OMB Number 1545-2139-Forms 14039, 14039 (SP), 14039-B and 14039-B (SP)" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to

Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 14039, Identity Theft Affidavit, Form 14039 (SP), Declaracion Jurada sobre el Robo de Identidad, Form 14039-B, Business Identity Theft Affidavit and Form 14039-B (SP), Declaracion Jurada sobre el Robo de Identidad de un Negocio.

OMB Number: 1545-2139.

Form Numbers: 14039, 14039 (SP), 14039-B and 14039-B (SP).

Abstract: The primary purpose of these forms is to provide a method of reporting identity theft issues to the IRS so that the IRS may document situations where individuals or businesses are or may be victims of identity theft. Additional purposes

include the use in the determination of proper tax liability and to relieve taxpayer burden. The information may be disclosed only as provided by 26 U.S.C 6103.

Current Actions: There are no changes to the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations and not-for-profit institutions. Forms 14039 and 14039 (SP)

Estimated Number of Respondents: 382,433

Estimated Time Per Respondent: 1 hour 20 minutes

Estimated Total Annual Burden Hours: 508,636
Forms 14039-B and 14039-B (SP)

Estimated Number of Respondents: 20,000

Estimated Time Per Respondent: 18 minutes

Estimated Total Annual Burden Hours: 6,200

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 25, 2022.

Martha R. Brinson

Tax Analyst.

[FR Doc. 2022-11656 Filed: 5/31/2022 8:45 am; Publication Date: 6/1/2022]